

## Summary

### **Legal regulation of taxation of income from leases**

The aim of this study was to explore the legal issues of taxation of rental income, mainly from the perspective of income tax and value added tax. The paper points out the various specifics and problematic provisions relating to the application of these taxes on rental income. In the work are utilized descriptive and analytical methods that best suit the focus of this work.

The work is divided into four chapters, which deal with various aspects of taxation. The first one deals with the general theoretical introduction to the taxation, the short historical excursion is included.

The second chapter deals with the taxation of income from lease income taxes. It shows the different possibilities of this tax in case of individuals and are not omitted legal persons with which the legislative regulation clearer.

In the third chapter, you can find a legal assessment of the rental income from the perspective of value added tax. This issue is particularly important for business persons, whether individual or legal, as it directly affects them.

In the final part of the paper is the comparison of the Slovak and Czech legislation above mentioned taxes. Slovak Republic was selected because in the past, joint development of both countries.

Throughout the experiment included criticisms of individual provisions on taxes and possibly the illustrative examples, which should serve to better understanding of the issue.